

The Gazette of India

EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY

No. 8] NEW DELHI, FRIDAY, MAY 26, 1950

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA NOTIFICATION

CHARTERED ACCOUNTANTS

New Delhi, the 26th May 1950

S.R.O. 66.—In exercise of the powers conferred by sub-section (1) of Section 90 of the Chartered Accountants Act, 1949 (XXXVIII of 1949), the Council of the Institute of Chartered Accountants of India has made the following amendments in the Chartered Accountants Regulations, 1949, the same having been previously published and approved by the Central Government as required by sub-section (3) of the said Section:—

In the said Regulations—

1. Throughout the Regulations and the Schedule, the word “Mr.” wherever it occurs, shall be omitted.

2. In Regulation 2—

(a) After clause (1), the following clause shall be inserted, namely:—

“(iA) ‘Annual meeting’ means the first meeting of the Council held after the 1st August in each year”.

(b) For clause (viii), the following clause shall be substituted, namely:—

“(viii) ‘Service as an audit clerk’ means service as an audit clerk in the office of a member of the Institute entitled to train articled clerks under these Regulations or in the office of a Registered Accountant entitled, or permitted under sub-rule (3) of Rule 40 of the Auditors Certificate Rules, 1932, to train articled clerks, and includes any service as an audit clerk in the office of any other Registered Accountant—

(a) which in the case of any person admitted under part II of the Auditors Certificate Rules, 1932, to the First Examination held before the year 1944, was recognised as service as an audit clerk under the said rules, or

(b) which the Central Government agreed before 9th September, 1939, to recognise as such service”.

3. In Regulation 5, after sub-regulation (2), the following sub-regulation shall be added, namely:—

“(8) For the purpose of sub-section (8) of Section 5 of the Act, an Associate shall be deemed to have been in practice during the periods he held an auditor’s certificate as a Government Diplomat in Accountancy or as a Registered Accountant”

4. For Regulation 10, the following shall be substituted, namely:—

“10. *Cancellation of a Certificate of Practice.*—(1) A certificate of practice shall stand cancelled,

(i) when the name of the holder of the certificate is removed from the Register of Members, or

(ii) when the Council is satisfied that such certificate was issued on the strength of incorrect, misleading or false information, or by mistake or inadvertence; or

(iii) when a member has ceased to practise.

(2) The cancellation of a certificate shall be effective:—

(a) in a case falling under clause (i) of Sub-regulation (1) from the date on which and during the period for which the name of the holder of the certificate was removed from the Register of Members; and

(b) in any other case from such date and for such period as the Council may determine.

(8) When a certificate is cancelled, the date from which and the period for which the certificate shall stand cancelled, shall be communicated to the member concerned and shall also be notified in the *Gazette of India*”.

For Regulation 11, the following Regulation shall be substituted, namely:—

11. *Complaints and enquiries relating to misconduct of members.*—

(1) Subject to the provisions of this Regulation, all complaints against a member of the Institute under Section 21 of the Act shall be investigated and all other enquiries relating to misconduct of such member shall be held by the Disciplinary Committee.

(2) A complaint under Section 21 of the Act, other than a complaint made by or on behalf of the Central Government, shall be in Form P in the Schedule.

(8) Every such complaint shall contain the following particulars, namely:—

(a) the acts and omissions which if proved would render the person complained against unfit to be a member of the Institute.

(b) the oral or documentary evidence relied upon in support of the allegations made in the complaint.

(4) The Secretary of the Council shall return a complaint which is not in the proper form or which does not contain the aforesaid particulars to the complainant for representation after compliance with such objections and within such time as the Secretary may specify.

- (5) Within fourteen days of the receipt of complaint under Section 21 of the Act, including a complaint by or on behalf of the Central Government, the Secretary shall,
- (a) if the complaint is against an individual member, send a copy thereof to such member at his address as entered in the Register of Members;
 - (b) if the complaint is against a firm, send a copy of the complaint to the firm concerned at the address of the head office of the firm as entered in the Register of Members with a notice calling upon the firm to disclose the name of the member concerned and to send a copy of the complaint to such member.

Explanation.—A notice to the firm shall be deemed to be a notice to all the members of the Institute who are partners or employees of that firm.

- (6) A member against whom a complaint is made may, within fourteen days of the service of a copy of the complaint under Sub-regulation (5), forward to the Secretary a written statement in his defence verified in the same manner as a pleading in a Civil Court.
- (7) If on a perusal of the complaint other than a complaint by or on behalf of the Central Government and the written statement, if any, of the member concerned and other relevant documents and papers, the Council is of the opinion that there is a *prima facie* case against such member, the Council shall cause an enquiry to be made in the matter by the Disciplinary Committee. If the Council is of the opinion that there is no *prima facie* case against the member concerned, the complaint shall be filed and the complainant and the member concerned shall be informed accordingly.
- (8) Notwithstanding anything hereinbefore contained in this Regulation, the Secretary of the Council shall forward a complaint received from or on behalf of the Central Government together with the written statement, if any, of the member concerned direct to the Disciplinary Committee for enquiry.
- (9) Every notice issued by the Secretary of the Council or by the Disciplinary Committee under this regulation shall be sent to the member or the firm concerned by registered post with acknowledgment due. If any such notice is returned unserved with an endorsement indicating that the addressee has refused to accept the notice, the notice shall be deemed to have been served. If the notice is returned with an endorsement indicating that the addressee cannot be found at the address given, the Secretary shall ask the complainant to supply to him the correct address of the member or firm concerned. A fresh notice shall be served upon the member or firm at the address so supplied.
- 11-A. The procedure prescribed by Regulation 11 shall, so far as may be, apply to any information received under Section 21 of the Act.
- 11-B. *Procedure in any enquiry before the Disciplinary Committee.*—
 - (1) It shall be the duty of the Secretary of the Council to place before the Disciplinary Committee all facts brought to his knowledge which are relevant for the purpose of an enquiry by the Disciplinary Committee.
 - (2) A member against whom a complaint is made shall have a right to defend himself before the Disciplinary Committee either in person or through a legal practitioner or any other member of the Institute.

- (8) Except as otherwise provided in these regulations, the Disciplinary Committee shall have the power to regulate its procedure in such manner as it considers necessary and during the course of enquiry may examine witnesses on oath, receive affidavits and any other oral or documentary evidence.

11-C. *Report of the Disciplinary Committee.*—(1) The Disciplinary Committee shall submit its report to the Council.

- (2) The Council shall consider the report of the Disciplinary Committee and after making such further enquiry, if any, as it may deem necessary, forward the same together with its findings to the High Court".

6. In clause (a) of Regulation 16, the word "advanced" shall be omitted.

7. For Regulation 17, the following Regulation shall be substituted, namely:—

17. *Admission to the First Examination.*—No candidate shall be admitted to the First Examination unless he—

- (a) is a Graduate; or
- (b) is eligible for admission to such examination under Regulation 19; or
- (c) produces evidence to the effect that he was at any time admitted to the examination for the Government Diploma in Accountancy held by the Accountancy Board, Bombay, or was eligible for admission to that examination; or
- (d) was admitted at any time to the First Examination held under the Auditors Certificate Rules, 1932, provided that this clause shall not apply to any First Examination held under these Regulations after the year 1951; or
- (e) has either
 - (i) entered into service under articles before 1st July 1949; or
 - (ii) rendered Military Service in connection with a war in which the Government of India was involved and has passed the Matriculation Examination of any of the Universities mentioned in clause (v) of Regulation 2 or an examination recognised by the Central Government as equivalent thereto; or
 - (iii) has passed the Intermediate examination of any of the Universities mentioned in clause (v) of Regulation 2 or an examination recognised by the Central Government as equivalent thereto; and
- (f) produces either,
 - (i) a certificate in Form 'H' in the Schedule from the head of an institution recognised in this behalf by the Council to the effect that he has subsequently to the passing of the Intermediate Examination studied for one academic year at such institution and is otherwise fit to present himself for the said First Examination; or
 - (ii) a certificate to the effect that he has served for not less than seven years either wholly as an audit clerk or partly (but for not less than three years) as such clerk and partly as an article clerk.

Explanation.—For the purpose of this clause, one year's service as an article clerk shall be reckoned as two years' service as audit clerk or *vice versa*, fractions of a year being ignored.

Provided that a candidate who produces a certificate in the form given in appendix 4 to the Auditors Certificate Rules, 1932, in respect of the period of study prior to the year 1946-47 and who had taken up service as an audit clerk before 1st October, 1945, shall be eligible for admission to the said First Examination on passing the Intermediate or an equivalent examination.

8. In Regulation 19, after the words "both the groups", the following proviso shall be added, namely:—

"Provided that a candidate who, in any First Examination held under the Auditors Certificate Rules, 1932, had failed in one group, but had passed with at least 60 per cent. marks in the other group, shall be permitted two more attempts (including attempts made under the Auditors Certificate Rules, 1932) to pass in the group in which he had failed without being required at the same time to sit for the group in which he had passed. Provided further that such attempts shall be made consecutively following the examination at which the candidate had failed".

9. At the end of Regulation 21, the following shall be added, namely:—

"and a candidate who has been exempted under Regulation 16 from passing the First Examination shall pay an additional fee of Rs. 50 when he applies for admission for the first time to the Final Examination.

10. In Regulation 22—

(a) for the words and figures from "a candidate" to "group again", the following words and figures shall be substituted, namely:—

"A candidate who has passed in one Group of the Final Examination held under the Auditors Certificate Rules, 1932, will not be required to pass in that group again, provided that he had not appeared and failed in any subsequent examination in the group in which he had already passed".

(b) in the proviso for the word and figure "in 1949", the word and figure "upto 1951" shall be substituted.

11. For Regulation 25, the following Regulation shall be substituted, namely:—

"25. (1) *Refund of fees*—The fee paid by a candidate who has been admitted to an examination, shall not, except as otherwise provided in sub-regulation (2), be refunded.

(2) Notwithstanding anything contained in Sub-regulation (1), where a candidate proves to the satisfaction of the Council, that he was prevented from attending an examination by circumstances beyond his control or where the Council receives an intimation from the candidate at least fifteen days before the commencement of the examination regarding his inability to appear therein, the Council may permit the fee paid by such candidate to be appropriated towards the fee payable for the next examination only.

12. For Regulation 31, the following regulation shall be substituted, namely:—

"31. *Practical Training*.—A person who has passed the examination prescribed in this chapter or recognised as equivalent thereto shall not be eligible for membership of the Institute unless he produces a certificate in Form K, K1, or K2 in the Schedule from a member in practice or

a Registered Accountant entitled or permitted to train articled clerks under the Auditor's Certificates Rules, 1932, to the effect that he—

(a) has served as an articled clerk with that member or the Registered Accountant or partly with that member and partly with that Registered Accountant for the total period specified below:—

(i) in the case of a person who has passed the Degree Examination of any of the Universities mentioned in clause (v) of Regulation 2 and has either taken Accountancy, Auditing and Mercantile Law or Commercial Law along with his subjects for the Degree Course or has secured a minimum of 60 per cent. of the total marks in the Degree Examination . . . 3 years

(ii) in the case of a person who, before the 31st December, 1934, has passed the examination prescribed for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the Regulations for the award of the Government Diploma in Accountancy . . . 3 years

(iii) in the case of a person who appeared and failed at any of the examinations held in the years 1932, 1933 and 1934 as provided in sub-regulation (ii) and was in consideration of such appearance and failure admitted to any of the final examinations held under the Auditor's Certificates Rules, 1932, in the years 1935, 1936 and 1937 and passed it and whose apprenticeship under the Regulations for the award of the Government Diploma in Accountancy was registered with the Accountancy Diploma Board, Bombay, before 1st April 1933 or whose articles were registered with the Government of India under rule 42 of the Auditors Certificates Rules, 1932, before that date.....8 years.

(iv) in the case of any other graduate—4 years.

(v) in the case of a person who has passed the All India Diploma in Commerce Examination held by the All India Board of Technical Studies in Commerce and Business Administration with Auditing as a special subject—4 years.

(vi) in any other case—5 years.

(b) has served as an audit clerk for the period specified below:—

(i) in the case of a person referred to in sub-clause (i), (ii) and (iii) of (a) above.....6 years.

(ii) in the case of a person referred to in sub-clauses (iv) and (v) above8 years, and

(iii) in any other case9 years, or

(c) has served partly as an articled clerk and partly as an audit clerk for the total period as specified in clause (b), the period of service as an audit clerk being not less than two years in the case of a person referred to in sub-clause (i) or sub-clause (ii) of that clause and not less than three years in any other case.

Provided that for the purpose of computing the total periods specified in clause (c) one complete year's service as an articled clerk shall be reckoned as two years' service as an audit clerk or *vice versa* and fractions of a year shall be ignored."

18. In regulation 32—

(a) For the words from "only Fellows" to "additional articled clerk" the following words shall be substituted, namely:—

"Only Fellows in practice shall be entitled to take articled clerks. Any Fellow in practice can take two articled clerks but a member of the

Institute who has been in continuous practice for a period of not less than seven years either before or after the commencement of the Act (or partly before and partly after the commencement of the Act) and being a Fellow in practice shall be entitled to take three articulated clerks. Similarly a Fellow who completes two more years of continuous practice after being enrolled as a Fellow shall be entitled to take three articulated clerks."

(b) in the second proviso the words "the proviso to" and the figure and bracket "(ii)" shall be omitted.

14. In regulation 33 after the word "engage" where it occurs for the first time, the words "in India" shall be inserted.

15. In the proviso to regulation 31 after the word "Council" where it occurs for the second time, the following shall be inserted, namely:—

"to the extent not already refunded".

16. After clause (b) of regulation 35, the following shall be added, namely:—

"or (c) has passed the examinations mentioned in sub-clauses (ii) and (iii) of clause (a) of regulation 31."

17. For Regulation 36, the following shall be substituted:—

"36. *Execution and Registration of Articles.*—(1) The articles shall be executed in Form 'L' or Form 'M' in the Schedule as the case may be (and in the case of articles entered into before 1st July, 1949 in Form 'D' or Form 'E' as the case may be, of Appendix 2 to the Auditors Certificate Rules, 1932, with such modifications not affecting the substance as the circumstances may require). The articles together with the necessary documentary evidence showing that the conditions laid down in Sub-regulations (a), (b) and (c) of Regulation 35 (or in the case of articles entered into before the 1st July, 1949, the conditions laid down in rule 41 of the Auditors Certificate Rules, 1932) are satisfied, shall be sent to the Secretary of the Council for registration so as to reach him within sixty days of the execution of the articles or the commencement of the training whichever is earlier.

Provided that the articles executed in Form 'D' or Form 'E' as the case may be of the Auditors Certificate Rules, 1932, shall be sent for registration not later than the 31st August, 1950, in which case the period of articleship shall be deemed to run from the date the articulated clerk commenced his training.

(2) All such articles shall be accompanied by a statement giving particulars relating to the name, father's name, residence and the age of the articulated clerk.

(8) The articles shall be stamped and shall be accompanied by a fee of Rs. 80.

18. In regulation 39, for the words "against the employer" the words "thereon in the event of the complaint having been found justified" shall be substituted.

19. After Regulation 42 and before Chapter V, the following shall be inserted, namely:—

"42(A). *Registration of Audit Service.*—(1) A chartered accountant before taking a person for service as an audit clerk shall satisfy himself that such person—

(a) is not less than 13 years of age on the date of commencement of service as an audit clerk, and

- (b) has passed the Intermediate Examination of any of the Universities mentioned in clause (v) of Regulation 2 or an examination recognised by the Central Government as equivalent thereto, or
- (c) has passed the examination mentioned in clause (ii) or clause (iii) of sub-regulation (a) of regulation 31.

Provided that sub-clause (b) shall not apply in the case of a person who had taken up service as an audit clerk before 1st July 1949 and had appeared at any time for the first examination under the Auditors' Certificates Rules, 1932, or had entered into articles before 1st July, 1919, under a Registered Accountant entitled to train articled clerk.

- (2) A Register of audit clerks shall be maintained by the Council.
- (3) Every employer shall send to the Council for registration particulars regarding the name and address of the employer, father's name, full name and address, date of birth and educational qualifications of the audit clerks serving under him with the date of commencement of such service:—
 - (a) in the case of audit clerks who had been in such service prior to the commencement of these regulations, before 31st August, 1950.
 - (b) in the case of audit clerks taking up such service after the commencement of these regulations within two months from the date of commencement of such service or before 31st August, 1950, whichever is later.
- (4) No audit clerk shall, during the period of his service as audit clerk, engage, except with the permission of the Council, in any other business or occupation.
- (5) Every employer shall, on completion, discontinuance, or termination or otherwise of the service of an audit clerk in his employment, forthwith send a report to that effect to the Council. Except in the case of a completion report such report shall have been signed wherever practicable by both the employer and the audit clerk.
- (6) Every audit clerk shall, before his name is entered in the Register of Audit Clerks, pay to the Council a registration fee of Rs. 20 which sum shall be remitted along with the intimation which the employer has to send to the Council for the registration of the service as an audit clerk:

Provided that in the case of termination of service of an audit clerk, where the audit clerk enters into such service immediately with another member of the Institute and the latter intimates to the Council within two months from the date on which the service of the audit clerk was terminated, no fresh registration fee shall be payable:

Provided further that the Council shall have discretion to remit the registration fee in cases where they are satisfied that there were reasonable grounds for the intimation not being sent within the prescribed time or not being sent at all.

- (7) For the purpose of this regulation, subject to the proviso to sub-regulation (1) services rendered as an audit clerk will be counted
 - (a) where the audit clerk has been registered within the time prescribed by sub-regulation (8), from the date of commencement of service;
 - (b) in any other case from the date of registration of the audit clerk under sub-regulation (8).

20. In Regulation 44, after the word "Institute", the following shall be inserted, namely:—

"whose name has been borne on the Register of Members for a continuous period of not less than six months immediately prior to the date on which the list of members eligible to vote in any election is published."

21. In regulation 45, after the word "Fellows" the following shall be inserted, namely:—

"whose names are contained in the list of voters published under clause (a) of sub-regulation (1) of regulation 47".

22. Regulation 51 (Counting of Votes) shall be renumbered as Regulation 50.

3. After Regulation 62, but before Chapter VII, the following shall be inserted, namely:—

"VI-A. STANDING COMMITTEES.

62-A *Time and place of Meeting.*—(1) The President may at any time and shall on the requisition of any two members of a Standing Committee, call a meeting of the committee.

(2) The meeting of a Standing Committee shall be held at such place and at such time as the President may direct.

(3) A notice of not less than seven days of every such meeting shall ordinarily be given to every member of the Committee.

62-B *Quorum.*—(1) No business shall be transacted at a meeting of a Standing Committee unless there are present at least three members including the President or in his absence, the Vice-President.

(2) In the event of there being no quorum within half an hour of the time fixed for the meeting, the meeting shall stand adjourned to a date, time and place specified by the President or in his absence the Vice-President.

62-C (1) The business of a Standing Committee shall ordinarily be transacted at a meeting of the Committee provided that the President or in his absence the Vice-President may in any emergent case circulate papers among the members of the Committee for the decision of any question:

Provided further that where any three members of the Committee require that any question should be decided at a meeting, the President shall withdraw the paper from circulation and have the question determined at a meeting of the Committee.

(2) When the papers relating to any question are circulated among the members, a period of not less than fifteen days, commencing from the date of circulation of the papers, shall elapse before any decision is made on the question.

(3) Every resolution passed by circulation of papers shall be communicated to all the members.

62-D. *Casting Vote:*

All questions before a Standing Committee shall be decided by a majority of votes. In the event of equality of votes, the President or in his absence the Vice-President shall have a casting vote.

62-E. *Minutes.*—

(1) The Secretary of the Council shall be the Secretary for each Standing Committee.

(2) The Secretary shall maintain a record of all the business transacted by the Committee either by circulation of papers or at a meeting of the Committee.

62-F. *Executive Committee*.—The Executive Committee shall perform the following functions, namely.—

- (a) maintenance of office of the Council and for this purpose, the Executive Committee may employ, suspend, discharge or re-employ, the necessary staff on such terms and conditions as it may deem fit.
- (b) maintenance of true and correct accounts of all receipts and payments on behalf of the Council and the matters in respect of which such receipts and payments take place and of all the property, securities, debts, funds and liabilities of the Institute.
- (c) maintenance of the Register of Members of the Institute, Register of Articled and Audit Clerks and all other statutory registers which are prescribed by the Act or the Regulations made thereunder from time to time.
- (d) custody of the property, assets and funds of the Institute.
- (e) investment of the spare funds of the Institute in securities approved by the Council and to vary such investments from time to time.
- (f) disbursements from the funds of the Institute for expenditure both revenue and capital within the estimates previously sanctioned by the Council.

Provided that in emergent cases expenditure in excess of the estimates previously sanctioned by the Council may be incurred by the Committee but such excess expenditure should be brought to the notice of the Council at its next meeting.

(2) The Executive Committee may delegate any of its functions to the President or the Vice-President.

62-G. *Examination Committee*.—(1) The Examination Committee shall exercise all the functions of the Council in regard to holding of the Examinations, admissions thereto, appointment and selection of Examiners, prescription of books for the guidance of candidates and declaration of results, etc. It shall also have full powers to fix the remuneration of the Examiners and/or Assistant Examiners, Superintendents of the Examinations and others and deal with other matters arising out of the holding of examinations.

(2) The Examination Committee shall accord recognition to the Coaching Institutions for preparation of candidates for the First Examination subject to such conditions as it may deem fit.

(8) The Examination Committee shall be responsible for the maintenance of proper standard of conduct at the Examinations.

(4) The Examination Committee may take such steps as it may consider necessary to provide proper facilities to the Chartered Accountants' Examinees to obtain coaching in the subjects in which they are to be examined by the Council.

(5) Except as otherwise provided in these Regulations, the Examination Committee shall exercise all functions in relation to articled clerks and audit clerks."

24. In Regulation 79 for the words "three" and "six" the words "nine" and "twelve" respectively shall be substituted.

25. For Forms 'D' and 'E' in the Schedule the following forms shall be substituted, namely:—

"FORM D"

No.....

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EMBLEM**

CERTIFICATE OF MEMBERSHIP

This is to certify that.....of.....
was admitted as an ASSOCIATE of the Institute on the.....
day of.....19 ..

Given by the Council under the Common Seal of the Institute of Chartered Accountants of India.

This the.....day of.....19 ..

President.....

Seal

Secretary.....

"FORM E"

No.....

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
EMBLEM**

CERTIFICATE OF MEMBERSHIP

This is to certify that.....of.....
was admitted as a FELLOW of the Institute on the.....
day of.....19 ..

Given by the Council under the Common Seal of the Institute of Chartered Accountants of India.

This the.....day of.....19 ..

President.....

Seal

Secretary.....

26. In Form 'K' in the Schedule the words and brackets "(Government of India)" shall be omitted.

27. After Form K in the Schedule, the following forms shall be added, namely:—

FORM K-1

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

**CERTIFICATE OF SERVICE UNDER ARTICLES ENTERED INTO UNDER AUDITOR'S
CERTIFICATE RULES, 1982**

I,.....of.....do hereby certify
that.....served as an articulated clerk under me in
accordance with the Auditor's Certificate Rules, 1982, for a period of.....

....., *vis.*, from.....to.....
 that his progress was satisfactory and that to the best of my knowledge he
 bears a good moral character.

The articles were duly registered with the Government of India, *vide*
 Registration No.....of 19 .

(Place)

(Date)

Signature

FORM K-2

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CERTIFICATE OF AUDIT CLERKS

I,.....of.....do hereby certify
 that.....served as an audit clerk under me in accordance
 with the Chartered Accountants Regulations, 1949, for a period of.....
 from.....to....., that his progress was
 satisfactory and that to the best of my knowledge he bears a good moral
 character.

The audit service was duly intimated to the Council of the Institute of
 Chartered Accountants of India, *vide* Registration No.....of 19 .

(Place)

(Date)

Signature

28. In sub-clause (d) of clause 4 of Form L in the Schedule, after the words
 "return the premium" the words "to the extent not already refunded" shall
 be added.

29. In sub-clause (d) of clause 5 of Form 'M' in the Schedule, after the
 words "return the premium" the words "to the extent not already refunded"
 shall be added.

30. In Form 'N' in the Schedule—

- (a) in the second line of paragraph 2 of the preamble for the word 'emperor'
 the word 'employer' shall be substituted.
- (b) in the third line of paragraph 8 of the preamble for the word 'tested',
 the word 'vested' shall be substituted.

31. In Form 'O' of the Schedule, for the word 'sender' the word 'seconder'
 shall be substituted.

32. After Form 'O', the following form shall be inserted, namely:—

FORM 'P'

FORM OF COMPLAINT

Before the Council of the Institute of Chartered Accountants of India

Section 21

Between

Petitioner

And

Respondent

Petitioner's address:

Respondent's address:

Particulars of complaint in
paragraphs consecutively
numbered.

Particulars of Evidence oral
and documentary if any, to
substantiate the complaint.

VERIFICATION

I,.....the petitioner do hereby declare that
what is stated above is true to the best of my information and belief.

Verified today theday of19
at.....

Signature

(No. 1-CA. (4)/50.)

G. P. KAPADIA,
President.

